

CHAPTER 8
FORMS AND COMMUNICATIONS

[Prior to 12/17/86, Revenue Department[730]]

701—8.1(17A) Definitions. For the purposes of these rules the following definitions apply, unless the context otherwise requires:

“*Communication*” means any method of transfer of data, information, or money by any conduit or mechanism.

“*Department*” means the Iowa department of revenue and finance.

“*Director*” means the director of the department of revenue and finance.

“*Form*” means any overall physical arrangement and general layout of communications, using any method of communication, related to tax or other administration and prescribed by the director or otherwise required by law.

“*Person*” means any individual, corporation, limited liability company, government or governmental subdivision or agency, business trust, estate, trust, partnership or association, or any other legal entity.

“*Return*” means any form required for tax administration from any person to the department.

This rule is intended to implement Iowa Code paragraph 17A.3(1) “b.”

701—8.2(17A) Official forms. The department and the director have developed and provide or prescribe many official forms designed to help persons exercise their rights and discharge their duties under the tax laws and rules, to explain tax laws and rules, to assist in the administration of tax laws and rules, and to assist in general financial administration. Communications with the department, for which official forms have been created, shall be carried out using those forms or approved substitutes. Each direction of every instruction contained within or accompanying official forms shall be followed and each question within or accompanying every form shall be answered as if the instructions and forms were contained in these rules.

Copies of all official forms, instructions and communication formats may be obtained from the Iowa Department of Revenue and Finance, Taxpayer Services Section, Hoover State Office Building, Box 10457, Des Moines, Iowa 50306; from the department’s various field offices located throughout the state; by telephoning (800)367-3388 or (515)281-3114 (for large orders of forms: (515)281-5370); or by faxing (515)242-6040 or by using the fax-on-demand system (800)572-3943.

8.2(1) Nature of official forms. Most, but not all, official forms are on paper. As prescribed by the director, communication means other than paper documents may be used for official forms.

8.2(2) *Mailing addresses.* The following post office box numbers should be used when corresponding with the department. All addresses are completed: Des Moines, Iowa 50306.

Box Number	Addressee
10411	Withholding — Other than High Dollar
10412	Sales Tax Returns — Other than High Dollar
10413	Processing Bureau Real Estate Transfer Accounts and Finance Gasohol Inventory Receiving Unit Records Electronic Funds Transfer Registration Treasurers' Monthly Use Tax Franchise Estimates Cigarette Tax Returns
10455	Insurance
10456	Audit Division Individual Section Business Section Investigative Audit Audit Services
10457	Technical Services Appeals Policy Taxpayer Services
10458	Field Services
10459	Property Tax Credit Rent Reimbursement

10460	Department of Revenue and Finance Administration Information and Management Services Local Government Services
10462	Sales Tax Return — High Dollar
10463	Withholding — High Dollar
10464	Collections
10465	Motor Fuel Refund
10466	Individual Estimates
10467	Fiduciary and Inheritance
10468	Corporation Tax Corporation Returns Corporation Estimates
10469	Consumer Use Tax
10470	Retailers' Use Tax
10471	Accounts Receivable Pre-edit Collections
10472	Priority Handling Hearing Officer Cigarette Stamp Orders

This rule is intended to implement Iowa Code paragraph 17A.3(1)“*b.*”

701—8.3(17A) Substitution of official forms. This rule is to provide guidance for the use of other than official forms, whether they use paper, are computer-generated, or are created using other media for communication. Approval shall be obtained prior to use of computer forms, replacement forms, reproduced forms, facsimile forms, or any other forms not designed by the department. The director reserves the right to make changes to forms when needed without prior notification to users of forms. The director also reserves the right to require use of official forms in communications with the department concerning tax administration or other matters.

8.3(1) *Types of substitute forms.* Many types of forms may, upon approval, be substituted for official forms. Descriptions of a partial list follow.

a. Reproduced forms. Reproduction (photocopy reprinting) of Iowa tax forms may be accomplished without prior approval of the department provided the following conditions are met:

(1) There is no variation from the official copy or format provided by the department, including reduction and enlargement or other format specification.

(2) Reprinting, copying, or reproduction of the form is not prohibited by another rule within this chapter.

(3) Reprinting or reproduction of the form does not vary from criteria stated elsewhere in this chapter.

b. Replacement forms. Replacement forms are forms which are retypeset, produced by imagery, or otherwise replicated using the department official form as a model. These forms may include facsimiles of department forms that have been modified by the addition of pin-feeds, line enlargements, copy deletion, or any other modifications. All replacement forms must be submitted to the department for approval prior to use.

c. Computer-generated forms. Computer-generated forms are forms that are created in their entirety, including layout, by the computer. These forms must be a facsimile of the official form that it is meant to replace. Also, computer-generated forms must have prior approval of the department before the form will be accepted for processing.

d. Federal forms. Federal forms, or their alternates, do not require prior approval for use provided the form is approved for federal use and Iowa tax instructions or other administrative instructions authorize or require the use of federal forms in lieu of official Iowa forms.

e. Magnetic tape, diskette, and electronic reporting. Any use of magnetic tape, diskettes, or any electronic transmission in other than official form requires prior approval of the department. No prior approval is necessary for submission of magnetic tape and diskette reports for certain information reporting when they are submitted in accordance with the department policy. Information concerning the submission of magnetic tape and diskettes is found in department publication, "State of Iowa Income Information Return Reporting Guidelines," which is available from Taxpayer Services Section, P.O. Box 10457, Des Moines, Iowa 50306, or by telephone at (515)281-3114.

8.3(2) *Approval of substitute forms.* Prior approval of substitute forms may be obtained by writing Information and Management Services, P.O. Box 10460, Des Moines, Iowa 50306, by telephoning (515)281-5777, or by faxing (515)242-6040. Fax communication to the department of approval requests are acceptable only in limited circumstances because approval of substitute paper document forms requires receipt by the department of a sample of the actual substitute form before approval can be provided. Normally, approval will be granted for use of substitute forms for one year only. If doubt exists about the need for approval of a particular substitute form, the form should be submitted for consideration.

8.3(3) *Failure to obtain required approval.* Other than official or approved forms filed with the department may be returned at the discretion of the director.

8.3(4) *Forms that may not be reproduced.* Certain forms supplied by the department shall not be duplicated or reproduced because of special processing requirements for the forms. These forms will normally have an optical scan line with special characters or print to ensure that automated processing equipment accurately credits the proper accounts.

Exceptions to allow reproduction may occur on a limited basis with the consent of the department. The requestor must demonstrate compatibility with and meet all requirements and standards of the department to ensure proper and accurate processing of the form by the department. The department, at its option, may provide an explanation as to why a form is not acceptable, but is not required to do so. Forms that may not be reproduced, except as provided for above, include but are not limited to:

- a. Sales/use tax returns.
- b. Withholding tax returns.
- c. Annual withholding verified summary of payments forms.
- d. Department-generated accounts receivable notices.

8.3(5) General information. The following general information is applicable to all reproduced, replacement, or computer-generated forms:

- a. *Paper.* Paper must be of at least equal quality to stock used by the department for official forms. Carbon-bonded paper is prohibited for all forms. Colored paper should be used for all forms substituting for official paper forms unless paper used is of the identical color of an official paper form.
- b. *Ink and imaging material.* Black ink or black imaging material should be used in the printing or duplication of all substitute forms using paper.
- c. *Size.* Reproduced or computer-generated paper forms must be the same size as the official form.
- d. *Legibility.* All forms must have a high standard of legibility.
- e. *Distinctive markings and symbols.* Some official forms contain distinctive symbols. These symbols must be reproduced on other than official forms.
- f. *Labels.* Preprinted labels furnished by the department should be affixed to returns submitted to the department.
- g. *Accuracy of reproduction.* Forms submitted for approval should be a facsimile of the official form. No variation from the official form will be allowed for forms which are identified as returns. This rule is intended to implement Iowa Code paragraph 17A.3(1)“b.”

701—8.4(17A) Description of forms. Forms prescribed by the director can be divided into those required for the administration of various taxes and those required for administrative systems other than tax-related.

8.4(1) Tax forms. Taxes administered by the department that require forms are listed in the following lettered paragraphs:

- a. Corporate income return systems include forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.
- b. Corporate income tax field and office audit systems, related field collections systems, and the corporate tax error resolution system have forms designed by the department. Approved substitute forms may be used.
- c. Franchise tax returns include forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.
- d. Franchise audit and collection systems have forms designed by the department. Approved substitute forms may be used.
- e. Corporate and franchise estimated tax systems have forms designed by the department. Approved substitute forms may be used.

f. Individual and fiduciary income returns include forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

g. Individual and fiduciary income tax field and office audit systems and related field collections systems have forms designed by the department. Approved substitutes may be used.

h. New jobs tax credit system has forms designed by the department. Approved substitute forms may be used.

i. Individual income tax withholding returns and annual withholding verified summary of payments forms systems have forms designed by the department. No substitute forms may be used.

j. IA-W4 system, declaration of estimated tax, and withholding penalty waiver systems have forms designed by the department. Approved substitutes may be used.

k. Sales and use tax returns systems have forms designed by the department. No substitute forms may be used.

l. Local option sales and services tax and hotel/motel tax systems have forms designed by the department. Approved substitute forms may be used.

m. Field and office audit and collections systems for sales and use tax, sales tax refund examination system, industrial machinery, equipment, and computer refund systems, and sales and use tax penalty waiver systems have forms designed by the department. Approved substitute forms may be used.

n. Motor vehicle fuel tax returns systems have forms designed by the department. Approved substitute forms may be used.

o. Special fuel tax returns systems have forms designed by the department. Approved substitute forms may be used.

p. Motor fuel tax and special fuel tax error resolution systems and related field and office audit and collection systems have forms designed by the department. Approved substitute forms may be used.

q. Inheritance, generation skipping transfer, qualified use inheritance, and estate tax returns systems have forms designed by the department. Approved substitute forms may be used.

r. Inheritance, generation skipping transfer, qualified use inheritance and estate tax field and office audit systems, and related field collections systems have forms designed by the department. Approved substitute forms may be used.

s. Cigarette and tobacco tax systems with related office and field audit and field collection systems have forms designed by the department. Approved substitute forms may be used.

t. Property assessor and deputy assessor examination records systems have forms designed by the department. Approved substitute forms may be used.

u. Central property tax assessments system has forms designed by the department. Approved substitute forms may be used.

v. Elderly credit mobile home, Iowa disabled and senior citizen property tax, and special assessment credit systems have forms designed by the department. Approved substitute forms may be used.

w. Environmental protection charge systems have forms designed by the department. Approved substitute forms may be used.

x. Excise tax on unlawful dealing in certain substances system has forms designed by the department. Approved substitute forms may be used.

y. Taxpayer contact systems have forms designed by the department. Approved substitute forms may be used.

z. Federal and state exchange of information systems have forms designed by the department as well as others. Approved substitute forms may be used.

aa. Accounts receivable notices system has forms designed by the department. No substitute forms may be used.

bb. The department shall provide the taxpayer a statement of the rights of a taxpayer and obligations of the department during an audit, procedures by which a taxpayer may appeal an adverse decision of the department, and procedures which the department uses to enforce the tax laws. No substitute form may be used.

8.4(2) Other forms. Forms used by the department for other than tax administration and administration of the lottery are listed in the following lettered paragraphs.

a. Department centralized administration systems have forms designed by the department as well as others. Approved substitute forms may be used.

b. Centralized payroll and department personnel and payroll systems have forms designed by the department.

This rule is intended to implement Iowa Code paragraph 17A.3(1)“b” and sections 421.7 and 422.21.

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